

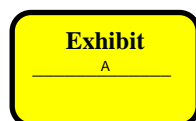
**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF TEXAS
SHERMAN DIVISION**

UNITED STATES OF AMERICA,)	
Plaintiff,)	
)	Case No. 4:19-CV-00415
v.)	
)	
ALEXANDRU BITTNER,)	
Defendant.)	

STIPULATION OF FACTS
BETWEEN THE UNITED STATES OF AMERICA ALEXANDRU BITTNER

The United States of America and defendant, Alexandru Bittner stipulate to the facts as follows:

1. Mr. Alexandru Bittner was born in Romania in 1957. Before moving to the United States, he attended Politehnica University of Bucharest for mechanical engineering for 5 years, where he obtained a Masters of Science in Engineering.
2. Mr. Bittner moved to the United States in 1982.
3. Mr. Bittner became a naturalized United States' citizen in 1987.
4. Mr. Bittner was a United States' citizen during the 2007-2011 years.
5. Mr. Bittner was a United States person as defined in 31 C.F.R. § 1010.350 for the 2007-2011 years.
6. During the 2007-2011 years, the foreign financial accounts that Mr. Bittner had a financial interest in contained more than \$10,000 in aggregate in each year.
7. In the years 2007-2011, Mr. Bittner was obligated to file a Foreign Bank Account Report ("FBAR" or "Form TD f 90-22.1") by June 30 of the year following each reporting period.



8. In 2011, Mr. Bittner returned to the United States after living in Romania for over two decades.

9. Mr. Bittner hired a local CPA, Jeff Beckley, to prepare FBARs for him.

10. Mr. Bittner's 2007-2011 FBARs incorrectly reported only one foreign bank account per year in Part II of the Forms TD F 90.22.1.

11. On or about May 21, 2012, Mr. Bittner's 2007- 2011 FBARs were filed.

12. Mr. Bittner's 2007 through 2010 FBARs were not timely filed.

13. Mr. Bittner's 2011 FBAR was timely filed but was inaccurate.

14. Mr. Bittner hired a different CPA, Lynn Booker, who prepared corrected FBARs for him, which were filed on or about September 27, 2013.

15. The June 8, 2017, IRS' assessments of the FBAR penalties for 2007 – 2011 against Mr. Bittner were timely and not barred by the statute of limitations under 31 U.S.C. § 5321(b)(1).

13. On June 6, 2019, the United States timely filed this suit against Mr. Bittner, Case No. 19-cv-0415, to reduce the 2007-2011 FBAR assessments to judgment and the suit was not barred by the statute of limitations under 31 U.S.C. § 5321(b)(2).

Respectfully submitted,

RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney General

By: /s/ Herbert W. Linder

HERBERT W. LINDER
Ohio Bar No. 0065446
Department of Justice
717 N. Harwood, Suite 400
Dallas, Texas 75201
(214) 880-2432/(214) 880-9754
(214) 880-9742 (FAX)
Herbert.W.Linder@usdoj.gov

ATTORNEYS FOR UNITED STATES

/s/ Rachael Rubenstein
RACHAEL RUBENSTEIN
State Bar No. 24073919
CLARK HILL STRASBURGER
2301 Broadway St.
San Antonio, Texas 78215
Ph. (210) 250-6006
Fax (210) 258-2714
RRubenstein@clarkill.com

ATTORNEY FOR DEFENDANT
ALEXANDRU BITTNER